

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

*Plaintiff,*

v.

MOSHE LAX, individually, as an executor of  
the Chaim Lax Estate, as a trustee of the Chaim  
Lax Family Trust, and as a trustee of the GAMA  
Trust; ZLATY SCHWARTZ, individually, as  
executor of the Chaim Lax Estate, as trustee of the  
Chaim Lax Family Trust, and as a trustee of the  
GAMA Trust; SHAINDY LAX; JUDITH LAX;  
J.L., a minor; 299 HEWES STREET REALTY  
CORP; 307 HEWES STREET REALTY CORP;  
JBAM REALTY LLC, a/k/a JBAM REALTY 2  
LLC; BEN ZION JACOBOWITZ; TOBY  
JACOBOWITZ; SL HOLDINGS I, LLC;  
SL HOLDINGS II, LLC; SL HOLDINGS III, LLC;  
SL HOLDINGS IV, LLC; SL HOLDINGS V, LLC;  
DIAMOND DYNAMICS LLC; KGK JEWELRY  
LLC; CONGREGATION BAIS YEHUDAH  
D'GANITCH; LX HOLDINGS LLC;  
MORRIS SCHLAGER; GITTY SCHLAGER;  
JOSEPH GREEN; HANNAH GREEN;  
HENNY GREEN; and HERSHI GREEN,

*Defendants.*

No. 1:18-cv-04061-ILG-PK

Dist. Judge I. Leo Glasser

Mag. Judge Peggy Kuo

**STIPULATED FINAL PARTIAL JUDGMENT UNDER FED. R. CIV. P. 54(b)**

The Plaintiff, United States of America, by and through its undersigned counsel, and the  
Defendant Moshe Lax, individually, having stipulated to judgment,

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED:**

(1) that the Plaintiff United States of America is entitled to judgment against

Defendant Moshe Lax, individually, in the sum of \$63,244,515.25, plus statutory

additions from and after September 23, 2020, including prejudgment and post-judgment interest. This amount consists of the following:

- a. \$42,565,084.93 for civil liability under 31 U.S.C. § 3713;
- b. \$8,135,247.10 for civil liability under 26 U.S.C. § 6324(a)(2); and,
- c. \$12,544,183.22 for civil liability under N.Y. Debt. & Cred. Law §§ 273 and 276.

- (2) that Moshe Lax's debt under 31 U.S.C. § 3713 is for civil defalcation while acting in a fiduciary capacity; and
- (3) that Moshe Lax is hereby released from the preliminary injunction in this case entered on July 27, 2018, at Docket No. 15.

There is no just reason for delaying the entry of this judgment as a final partial judgment under Fed. R. Civ. P. 54(b). This is a monetary judgment. The liability or not of additional defendants has no bearing on the financial liability of Defendant Moshe Lax under this judgment. Accordingly, this judgment is final under Rule 54(b) without awaiting the resolution of the claims against other defendants.

**JUDGMENT TO THE PLAINTIFF AS STATED HEREIN.**

Dated: September 8, 2023

/s/ I. Leo Glasser, U.S. District Judge  
United States District Judge

AGREED TO:

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U.S. Department of Justice, Tax Division

/s/ Philip L. Bednar

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